

**THE GIBBS FIRM, LPA**  
NATIONAL PROPERTY TAX APPEALS AND LITIGATION



July 21, 2014

REVISED INVOICE FOR LEGAL SERVICES RENDERED

Raymond J. Pikna, Jr., Esq.  
Wood & Lamping, LLP  
600 Vine Street, Suite 2500  
Cincinnati, OH 45202

Dear Mr. Pikna:

For services rendered in connection with the property known as the Sugarcreek Plaza  
from March 25, 2014 to May 28, 2014 as indicated in the attached statement.

10.4 hours:	\$2,825.00
Plus: Mileage for Property Visit	\$ 16.23
Plus: FedEx Overnight	\$ 20.30
<u>Total</u>	<u>\$2,861.53</u>

**Your Total Now Due and Payable is.....\$2,861.53**

Please remit your payment to:      The Gibbs Firm, LPA  
2355 Auburn Avenue  
Cincinnati, Ohio 45219

The Gibbs Firm thanks you for your inquiries. Please contact me directly with any  
questions or concerns regarding this invoice for services rendered.

Best regards,

Ryan J. Gibbs, Esq.

mtf/RJG

Sugarcreek Plaza

<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Ext</u>	<u>Description</u>	
3/25/2014	0.4	\$ 300	\$ 120.00	Ryan and Geoff discuss the properties involved and whether to file appeals	RG
3/26/2014	0.2	\$ 250	\$ 50.00	Andy and Geoff discuss which parcels to appeal in Greene County	GB
3/26/2014	0.7	\$ 250	\$ 175.00	Geoff researches three Greene County parcels and drafts an appeal	GB
3/26/2014			\$ 16.23	97.4 Miles at \$.50/mile (Split between Southland 75, Former Cub Foods and Sugarcreek)	
3/27/2014	0.2	\$ 200	\$ 40.00	Draft Cover Letter to BOR for in regards to 2013 complaint	JW
3/27/2014			\$ 20.30	FEDEX charge \$20.30	JW
3/28/2014	0.2	\$ 200	\$ 40.00	Confirm complaint received and filed delivery confirmation	JW
4/15/2014	0.1	\$ 250	\$ 25.00	Save and organize property photos into file	AZ
5/12/2014	0.5	\$ 300	\$ 150.00	Determine if any countercomplaints filed in the matter	RG
5/13/2014	0.3	\$ 200	\$ 60.00	Receipt of BOR Hearing Notice	JW
5/13/2014	0.8	\$ 300	\$ 240.00	Matt & Ryan discussion of Greene County hearing date & possible sale impact	RG
5/13/2014	0.2	\$ 250	\$ 50.00	Matt voicemail to Ray Pikna to discuss sale & closing	MF
5/13/2014	0.3	\$ 300	\$ 90.00	Call to MF Re: Lofino Presentation, hearing date, call to R. Pickna on Financials	RG
5/14/2014	0.6	\$ 250	\$ 150.00	Matt email to Ray Pikna to collect sale documents and financials	MF
5/14/2014	0.2	\$ 250	\$ 50.00	Phone Call with Hank Menniger	MF
5/15/2014	0.5	\$ 300	\$ 150.00	Initial Discussion re: possibility of appraisal	RG
5/16/2014	0.2	\$ 300	\$ 60.00	Call to Matt Fitzsimmons Re: parcels in complaint	RG
5/16/2014	0.3	\$ 300	\$ 90.00	Call to K. Fried re: appraisal quote	RG
5/19/2014	0.2	\$ 300	\$ 60.00	Email on sugar creek	RG
5/19/2014	0.2	\$ 300	\$ 60.00	Internal discussion re: Availability for 6/3 hearing date	RG
5/19/2014	0.2	\$ 300	\$ 60.00	Email complaints to K Fried	RG
5/20/2014	0.3	\$ 300	\$ 90.00	Scheduling discussion with Geoff	RG
5/20/2014	0.5	\$ 250	\$ 125.00	Inquiry regarding financials	GB
5/20/2014	0.4	\$ 200	\$ 80.00	Call to K. Fried about Appraisal Quote and rescheduling the BOR Hearing	JW
5/20/2014	0.3	\$ 200	\$ 60.00	Call to County to Reschedule the BOR Hearing	JW
5/20/2014	0.3	\$ 200	\$ 60.00	Email to K. Fried and change Outlook Calendar	JW
5/20/2014	0.2	\$ 300	\$ 60.00	Answer K. Fried Appraisal question via email	RG
5/21/2014	0.8	\$ 300	\$ 240.00	Discussion with Geoff regarding appraisal parcels	RG
5/21/2014	0.3	\$ 300	\$ 90.00	Review of receivership Order	RG
5/21/2014	0.3	\$ 300	\$ 90.00	Review financials provided by L. Richards @ Foresite	RG
5/21/2014	0.2	\$ 300	\$ 60.00	Call to K. Fried	RG
5/21/2014	0.5	\$ 300	\$ 150.00	Memo regarding history of occupancy, vacant box sales, sugarcreek	RG
5/28/2014	10.4		\$ 2,861.53	*Revised 7/21/14* Invoicing of \$2,861.53	JW

**THE GIBBS FIRM, LPA**  
NATIONAL PROPERTY TAX APPEALS AND LITIGATION

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July 10, 2014

INVOICE FOR LEGAL SERVICES RENDERED

Raymond J. Pikna, Jr., Esq.  
Wood & Lamping, LLP  
600 Vine Street, Suite 2500  
Cincinnati, OH 45202

Dear Mr. Pikna:

For services rendered in connection with the property known as the Sugarcreek Plaza  
from June 3, 2014 to July 8, 2014 as indicated in the attached statement.

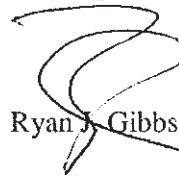
6.7 hours @ Hourly Rate: \$1,910.00

**Your Total Now Due and Payable is.....\$1,910.00**

Please remit your payment to: The Gibbs Firm, LPA  
2355 Auburn Avenue  
Cincinnati, Ohio 45219

The Gibbs Firm thanks you for your inquiries. Please contact me directly with any  
questions or concerns regarding this invoice for services rendered.

Best regards,



Ryan J. Gibbs, Esq.

jaw/RJG

Sugarcreek Plaza

<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Ext</u>	<u>Description</u>	
6/3/2014	1	\$ 300.00	\$ 300.00	Discussion regarding potential sales and impact	RG
6/4/2014	0.3	\$ 300.00	\$ 90.00	Review & Strategy	RG
6/17/2014	0.4	\$ 250.00	\$ 100.00	Counter Complaint by BOE review	MF
6/17/2014	0.5	\$ 250.00	\$ 125.00	Review appraisal quote, discussion with R. Pikna	MF
6/18/2014	0.2	\$ 250.00	\$ 50.00	Phone conversation with R. Pikna regarding sale and lease	MF
6/19/2014	0.6	\$ 300.00	\$ 180.00	discussion regarding sale and lease impact on valuation	RG
6/19/2014	0.5	\$ 250.00	\$ 125.00	Review of appraisal & possible mirror lease issue	MF
6/19/2014	0.4	\$ 250.00	\$ 100.00	New valuation determination for possible settlement	MF
6/20/2014	1	\$ 300.00	\$ 300.00	Discussion over possible county settlement and non-appeal appraisal	RG
6/20/2014	0.5	\$ 300.00	\$ 150.00	Review of appraisal & disclosure letter to Greene County BOR	RG
7/8/2014	1.3	\$ 300.00	\$ 390.00	Attendance and conducting BOR Hearing	RG
7/10/2014	6.7		\$ 1,910.00		

# THE GIBBS FIRM, LPA

NATIONAL PROPERTY TAX APPEALS AND LITIGATION

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July 2, 2014

INVOICE FOR LEGAL SERVICES RENDERED

Raymond J. Pikna, Jr., Esq.  
Wood & Lamping, LLP  
600 Vine Street, Suite 2500  
Cincinnati, OH 45202

Dear Mr. Pikna:

For services rendered in connection with the property known as the Southland 75 Center from March 26, 2014 to July 2, 2014 as indicated in the attached statement.

7.5 hours @ hourly rate:	\$2,060.00
Plus: Mileage	\$16.23
<u>Plus: FedEx Overnight</u>	<u>\$20.30</u>
Total	\$2,096.53

**Your Total Now Due and Payable is.....\$2,096.53**

Please remit your payment to:      The Gibbs Firm, LPA  
2355 Auburn Avenue  
Cincinnati, Ohio 45219

The Gibbs Firm thanks you for your inquiries. Please contact me directly with any questions or concerns regarding this invoice for services rendered.

Best regards,

  
Ryan J. Gibbs, Esq.

jaw/RJG

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THE GIBBS FIRM, LPA  
2355 AUBURN AVENUE  
CINCINNATI, OHIO 45219  
(513) 381-3890 PHONE  
(866) 796-3717 FAX  
[WWW.THEGIBBSFIRM.COM](http://WWW.THEGIBBSFIRM.COM)

Southland 75 Center

<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Ext</u>	<u>Description</u>	
3/26/2014	0.8	\$ 300.00	\$ 240.00	Ryan discuss value to file in complaint	RG
3/27/2014	0.6	\$ 250.00	\$ 150.00	Geoff calls Montgomery County Auditor and discusses abatement status for parcels	GB
3/27/2014	0.8	\$ 250.00	\$ 200.00	Geoff drafts tax year 2013 complaint for 5 parcels in total	GB
3/26/2014	1.1	\$ 300.00	\$ 330.00	Travel to property and property inspection,	RG
3/26/2014			\$ 16.23	97.4 Miles at \$.50/mile (Split 3 ways between Southland 75, Former Cub Foods and Sugarcreek)	
3/26/2014	0.5	\$ 300.00	\$ 150.00	Calculations and valuation discussion for appeal	RG
3/27/2014	0.2	\$ 200.00	\$ 40.00	Draft Cover Letter to BOR for in regards to 2013 complaint	JW
3/27/2014			\$ 20.30	FEDEX charge \$20.30	JW
3/28/2014	0.2	\$ 200.00	\$ 40.00	Confirm complaint received and filed delivery confirmation	JW
4/15/2014	0.1	\$ 250.00	\$ 25.00	Save and organize property photos into file	AZ
6/16/2014	0.4	\$ 300.00	\$ 120.00	Obtain and review mortgage-related filings	RG
6/19/2014	0.4	\$ 250.00	\$ 100.00	Counter Complaint Review	MF
6/19/2014	0.1	\$ 250.00	\$ 25.00	Call to County for service record to BOE	MF
6/20/2014	0.6	\$ 250.00	\$ 150.00	Discussion on TIF parcels & new appraisal quote	MF
6/20/2014	0.3	\$ 250.00	\$ 75.00	Call to Miamisburg/Miami Township for TIF agreement	MF
6/20/2014	0.1	\$ 250.00	\$ 25.00	Quote for possible new appraisal	MF
6/27/2014	1.1	\$ 300.00	\$ 330.00	Receipt and review of November 13 appraisal	MF
6/30/2014	0.2	\$ 300.00	\$ 60.00	Review appraisal quote from T. Dunham	RG
7/2/2014	7.5		\$ 2,096.53		RG

# THE GIBBS FIRM, LPA

NATIONAL PROPERTY TAX APPEALS AND LITIGATION

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July 21, 2014

REVISED INVOICE FOR LEGAL SERVICES RENDERED

Raymond J. Pikna, Jr., Esq.  
Wood & Lamping, LLP  
600 Vine Street, Suite 2500  
Cincinnati, OH 45202

Dear Mr. Pikna:

For services rendered in connection with the property known as the Former Cub Foods  
from March 25, 2014 to July 2, 2014 as indicated in the attached statement.

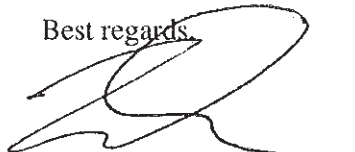
6.1 hours @ hourly rate:	\$1,650.00
Plus: Mileage for Property Visit	\$ 16.23
Plus: FedEx Overnight	\$ 20.30
Total	\$1,686.53

**Your Total Now Due and Payable is.....\$1,686.53**

Please remit your payment to: The Gibbs Firm, LPA  
2355 Auburn Avenue  
Cincinnati, Ohio 45219

The Gibbs Firm thanks you for your inquiries. Please contact me directly with any  
questions or concerns regarding this invoice for services rendered.

Best regards,



Ryan J. Gibbs, Esq.

mtf/RJG

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THE GIBBS FIRM, LPA  
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<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Ext</u>	<u>Description</u>	
3/25/2014	0.5	\$ 200.00	\$ 100.00	Research into parcels and propertys from the client	JW
3/25/2014	0.3	\$ 300.00	\$ 90.00	SW JW re: one or two properties here?	RG
3/25/2014	0.2	\$ 300.00	\$ 60.00	emails to R. Pickna	RG
3/25/2014	0.5	\$ 300.00	\$ 150.00	VM, emails from Ray Pickna, conflict search	RG
3/26/2014			\$ 16.23	97.4 Miles at \$.50/mile (Split 3 ways between Southland 75, Former Cub Foods & Sugarcreek)	
3/26/2014	0.8	\$ 300.00	\$ 240.00	Ryan & Geoff discuss amount to file for	RG
3/26/2014	0.7	\$ 250.00	\$ 175.00	Geoff researches information on property and drafts complaint	GF
3/27/2014	0.2	\$ 200.00	\$ 40.00	Draft Cover Letter to BOR for in regards to 2013 complaint	JW
3/27/2014			\$ 20.30	FEDEX charge \$20.30	JW
3/28/2014	0.2	\$ 200.00	\$ 40.00	Confirm complaint received and filed delivery confirmation	JW
4/15/2014	0.1	\$ 250.00	\$ 25.00	Save and organize property photos into file	AZ
6/20/2014	0.5	\$ 250.00	\$ 125.00	Review of R. Pikna email regarding auction price & appraisal	MF
6/20/2014	0.4	\$ 250.00	\$ 100.00	Counter complaint review & call to Montgomery County	MF
6/20/2014	0.3	\$ 300.00	\$ 90.00	Discussion on possible appraisal quotes & counter complaint	RG
6/20/2014	0.1	\$ 250.00	\$ 25.00	Quote request for possible new appraisal	MF
6/27/2014	1.1	\$ 300.00	\$ 330.00	Receipt and review of Nov. 13 Appraisal	RG
6/30/2014	0.2	\$ 300.00	\$ 60.00	Review appraisal quote from T. Dunham	RG
7/2/2014	6.1		\$ 1,686.53	*Revised 7/21/2013	